IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application

Inventors: Larry E. Hand et al.

Appl. No.: 10/805,590

Conf. No.: 9253

Filed: March 19, 2004

Title: PHASE ALIGNMENT OF AUDIO

OUTPUT IN A MULTI-CHANNEL

CONFIGURATION

PATENT APPLICATION

Art Unit: 2614

Examiner: Sellers, Daniel R. Docket No.: ELAN-01189US1

Customer No.: 23910

NOTIFICATION OF CHANGE IN ENTITY STATUS

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Pursuant to 37 C.F.R. §1.27(g)(2), Applicant hereby notifies the Commissioner that Applicant no longer qualifies as a small entity for the purposes of paying reduced fees under §41(a) and (b) of Title 35, United States Code, to the Patent and Trademark Office with regard to the patent application identified above.

Respectfully submitted,

Date: March 24, 2010 By: __/Jeffrey R. Kurin/

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